

§ 302-17.11

States (18 U.S.C. 287 and 1001). The employee's claim for payment of the RIT allowance shall accurately reflect the facts involved in every instance so that any violation of these provisions will be avoided.

[FTR Amdt. 98, 66 FR 58196, Nov. 20, 2001, as amended by FTR Amdt. 2008-04, 73 FR 35953, June 25, 2008]

§ 302-17.11 Violation of service agreement.

In the event the employee violates the terms of the service agreement required under § 302-2.13, no part of the RIT allowance or the WTA will be paid, and any amounts paid prior to such violation shall be a debt due the United States until they are repaid by the employee.

§ 302-17.12 Advance of funds.

No advance of funds is authorized in connection with the allowance provided in this part.

§ 302-17.13 Source references.

The following references or publications have been used as source material for this part.

41 CFR Ch. 302 (7-1-14 Edition)

(a) Internal Revenue Code (IRC), section 164(a)(3) (26 U.S.C. 164(a)(3)) pertaining to the deductibility of State and local income taxes, and section 217 (26 U.S.C. 217), pertaining to moving expenses.

(b) Internal Revenue Service Publication 521, "Moving Expenses."

(c) Internal Revenue Service, Circular E, "Employer's Tax Guide."

(d) Department of the Treasury Financial Manual, TFM 3-5000.

(e) 31 CFR 215.2 (5 U.S.C. 5516, 5517, and 5520).

§ 302-17.14 Where can I find the tax tables used for calculating the relocation income tax (RIT) allowances?

The annual tax tables for Federal, State, and Puerto Rico needed for calculating RIT allowance are published annually as an FTR Bulletin. These Bulletins are located at www.gsa.gov/ftrbulletin. A notice announcing each new Bulletin will be published in the FEDERAL REGISTER.

[FTR Amdt. 2008-04, 73 FR 35953, June 25, 2008]

PARTS 302-18—302-99 [RESERVED]